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Attorneys for the United States of America

**IN THE UNITED STATES DISTRICT COURT FOR THE
 NORTHERN DISTRICT OF CALIFORNIA**

SAN FRANCISCO DIVISION

**UNITED STATES OF AMERICA and
 JAY COCHRAN, Revenue Agent,**

Petitioners,

v.

SANDRA WILLIAMS,

Respondent.

C 07 5226
NO.

**VERIFIED PETITION TO
 ENFORCE INTERNAL
 REVENUE SERVICE SUMMONS**

SI

Petitioners, the **UNITED STATES OF AMERICA** and its Revenue Agent, **JAY COCHRAN**, allege and petition as follows:

1. This proceeding is brought and this Court has jurisdiction hereof under Sections 7402(b) and 7604(a) of the Internal Revenue Code (26 U.S.C. §§ 7402 and 7604).

2. Petitioner **JAY COCHRAN** is and at all times mentioned herein was an employee and agent of the Internal Revenue Service of the United States Department of the Treasury authorized by the Secretary of the Treasury to perform the duties and take the actions described in Sections 7602 and 7603 of the Internal Revenue Code (26 U.S.C. §§ 7602 and 7603), under Treasury Regulations §§ 301.7602-1 and 301.7603-1 (26 C.F.R. §§ 301.7602-1 and 301.7603-1).

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1 3. Petitioner **JAY COCHRAN** is and at all times mentioned herein was attempting
2 in the course of authorized duties to determine certain federal tax liability of **SANDRA**
3 **WILLIAMS** for the tax year 2003.

4 4. Petitioner **JAY COCHRAN** is and at all times herein was attempting in the
5 course of authorized duties to have respondent produce for inspection, examination and copying
6 by petitioner certain records possessed by respondent which are relevant and material to attempt
7 to determine and collect the aforementioned federal tax liability of **SANDRA WILLIAMS**, for
8 the period stated in paragraph 3 above.

9 5. Respondent **SANDRA WILLIAMS**'s personal residence is located at 7918 Fall
10 Creek Road, #202, Dublin, CA 94568, which is within the venue of this Court.

11 6. Petitioner **JAY COCHRAN** is informed and believes that said respondent is in
12 possession and control of records, paper and other data regarding income and other matters
13 covered by said petitioner's inquiry and to which petitioners do not otherwise have access,
14 possession, or control.

15 7. On June 18, 2007, in accordance with law, Petitioner **JAY COCHRAN** served a
16 summons on respondent **SANDRA WILLIAMS** in respect to the subject matter described in
17 paragraphs 3, 4, and 6 above, by leaving an attested copy of the summons at the last and usual
18 place of abode of the respondent **SANDRA WILLIAMS**. The requirements of said summons
19 are self-explanatory, and a true copy thereof is attached hereto as Exhibit A and is hereby
20 incorporated by reference as a part of this petition.

21 8. The items sought by the summons described in paragraph 7 above are relevant to
22 and can reasonably be expected to assist in the determination and collection of the above-
23 mentioned federal tax liability of **SANDRA WILLIAMS** for the period stated in paragraph 3
24 above. It was and now is essential to completion of petitioner's inquiry regarding the
25 determination and collection of the above-mentioned federal tax liability of **SANDRA**
26 **WILLIAMS** for the period stated in paragraph 3 above that respondent produce the items
27 demanded by said summons.

28 ///

9. The respondent did not appear on July 2, 2007, as requested in the summons.

10. By letter dated July 25, 2007, respondent **SANDRA WILLIAMS** was provided with another opportunity to comply by appearing for an appointment with Petitioner **JAY COCHRAN** on August 2, 2007. See Exhibit B.

11. As of the date of this petition, the respondent has failed to comply with the summons.

12. All administrative steps required by the Internal Revenue Code for issuance of the summons have been taken.

13. There has been no referral to the Department of Justice for criminal prosecution of the matters described in the summons.

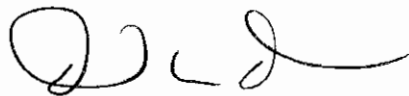
WHEREFORE, having stated in full their petition against the respondent, petitioners pray for enforcement of the subject summons as alleged and set forth above, as follows:

A. That the named respondent herein be ordered to appear and show cause before this Court, if any, why she should not be compelled by this Court under 26 U.S.C. § 7604(a) to give such testimony and to produce such items as are required in the herein above-described summons;

B. That respondent be ordered by the Court to appear before the petitioner **JAY COCHRAN** or any other designated agent, at a time and place directed by the Court and then and there give such testimony and produce such items as is required by the summons; and

C. That the Court grant the petitioner **UNITED STATES OF AMERICA** its costs in this proceeding and such other and further relief as may be necessary and proper.

SCOTT N. SCHOOLS
United States Attorney



DAVID L. DENIER
Assistant United States Attorney
Tax Division



Summons

In the matter of Sandra Williams

Internal Revenue Service (Division): Small Business Self-Employed

Industry/Area (name or number): Area 7, Oakland Territory 1, Group 1369

Periods: December 31, 2003

The Commissioner of Internal Revenue

To: Sandra Williams

At: 7918 Fall Creek Road, # 202, Dublin, CA 94568

You are hereby summoned and required to appear before Jay Cochran, Internal Revenue Agent or his designee an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown

See Attachment to Summons

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

Internal Revenue Service 185 Lennon Lane, Walnut Creek, CA 94598 Attn: Jay Cochran EG-1369 (925) 974-3752

Place and time for appearance at Internal Revenue Service 185 Lennon Lane, Walnut Creek, CA First Floor



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405J

on the 2nd day of July, 2007 at 09:00 o'clock a. m.

Issued under authority of the Internal Revenue Code this 18th day of June, 2007

Jay Cochran
Signature of issuing officer

Internal Revenue Agent ID # 94 06321
Title

Malvan 6/18/07
Signature of approving officer (if applicable)

Group Manager
Title

EXHIBIT A

Original — to be kept by IRS



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

June 12, 2007

Time

@ 14:30

How
Summons
Was
Served

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☒ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): Attached to door of 7912 Fall Creek Road, # 202 Dublin, CA.
3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: _____

Signature

Jay Cochran

Title

Revenue Agent.

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: _____

Not Applicable

Time: _____

Name of Noticee: _____

Address of Noticee (if mailed): _____

How
Notice
Was
Given

- | | |
|---|---|
| <input type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee. | <input type="checkbox"/> I gave notice by handing it to the noticee. |
| <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any). | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summoned. |
| | <input type="checkbox"/> No notice is required. |

Signature

Title

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Jay Cochran

Title

Revenue Agent



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OFFICE OF CHIEF COUNSEL
SMALL BUSINESS/SELF-EMPLOYED DIVISION COUNSEL
SUITE 470, SA-2801
4330 WATT AVENUE
SACRAMENTO, CA 95821-7012
(916) 974-5700
FAX (916) 974-5732

JUL 25 2007

CC:SB:7:SAC:1:GL-133872-07
AEstaines

2007 JUL 25 AM 11:20
SAC:1:GL-133872-07

Sandra Williams
7918 Fall Creek Road, #202
Dublin, CA 94568

Dear Ms. Williams:

The Small Business/Self-Employed Division (Compliance) of the Internal Revenue Service has notified our office that you did not comply with the provisions of the summons served on you on June 18, 2007. Under the terms of the summons, you were required to appear before Revenue Agent Jay Cochran on July 2, 2007.

Legal proceedings may be brought against you in the United States District Court for not complying with this summons. To avoid such proceedings, you are to appear before Revenue Agent:

Name: Jay Cochran
Date: August 2, 2007
Time: 8:00 AM
Address: 185 Lennon Lane
Walnut Creek, CA 94598

Any books, records or other documents called for in the summons should be produced at that time. If you have any questions, please contact Revenue Agent Jay Cochran at 925-974-3752.

EXHIBIT 6

CC:SE:7:SAC:1:GL-133872: 07 - 2 -

Please contact Revenue Agent Cochran at 925-974-3752 to confirm the above appointment or, if necessary, to re-schedule it.

Sincerely,

NEAL O. ABREU
Associate Area Counsel
(Small Business/Self-Employed)

By: Alan E. Staines
ALAN E. STAINES
General Attorney (Sacramento,
Group 1)
(Small Business/Self-Employed)

cc: Jay Cochran
Revenue Agent
Walnut Creek, CA

VERIFICATION

I, **JAY COCHRAN**, pursuant to 28 U.S.C. § 1746, declare and state as follows:

I am a duly employed Revenue Agent in the Walnut Creek, California office of the Internal Revenue Service of the United States Treasury Department. I am one of the petitioners making the foregoing petition. I have read and know the entire contents of the foregoing petition, and all statements of fact contained in said petition are true to the best of my own personal knowledge and recollection, and as to those facts stated upon information and belief, I believe them to be true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 10, 2007 at Walnut Creek, California.


JAY COCHRAN